REMARKS

Claims 92-107 are pending in this Office Action. Claims 1-91 have been canceled.

Favorable consideration of new claims 92-107 is respectfully requested in light of the following

comments.

In the Election/Restriction Requirement mailed January 26, 2006, the Examiner required

election of one of the following inventions:

Species I: Figures 1-8, 12-14 read on the first embodiment wherein the electroacoustic transducer utilizes a two gap system.

Subspecies I: Figure 4 reads on an alternate embodiment of the first embodiment wherein a 2 coil system is used.

Subspecies II: Figure 5 reads on an alternate embodiment of the first embodiment wherein a single twisted coil system is used.

Subspecies III: Figure 6-8 reads on an alternate embodiment of the first embodiment wherein a flex print diaphragm is used.

Species II: Figures 9-14 read on the second embodiment wherein the electroacoustic transducer utilizes a single gap system.

Subspecies I: Figure 9 reads on an alternate embodiment of the second embodiment wherein a double coil system is used.

Subspecies II: Figure 10 reads on an alternate embodiment of the second embodiment wherein a flexprint is used.

Subspecies III: Figure 12 reads on an alternate embodiment of the second embodiment wherein a front cover is integrated into the magnetic circuit.

Subspecies IV: Figures 13-14 reads on an alternate embodiment of the second

embodiment wherein a front cover has upper apertures.

Subspecies VII: Figures 13 and 15 reads on an alternate embodiment of the second embodiment wherein a front cover has side apertures.

In response to the Examiner's Election/Restriction requirement, Applicants elect, with traverse, to prosecute Species I reading on Figures 1-8 and 12-14, Subspecies I reading on Figure 4. Applicants identify new claims 92, 93, 96-104 and 107 as reading on the provisionally elected Species I, Subspecies I.

However, Applicants respectfully submit that new **independent claims 92 and 102 are generic to all of Species I, Subspecies I-III**.

Applicants respectfully note that independent claim 92 is directed to an electroacoustic transducer including a coil system, "the coil system further having first and second gap portions of its electrically conducting path situated in respective ones of the first and second gaps," and the magnetic fields in each of the first and second gaps having the same direction. Similarly, independent claim 102 is directed to an electroacoustic transducer coil system, "wherein the gap portions of the coil system are adapted to conduct electrical current in the same direction, and wherein the gap portions are adapted for being positioned, in operation, in respective magnetic gaps."

For the Examiner's convenience, below is a summary of how new claims 92-107 roughly correspond to the originally filed, now cancelled claims. New claim 92 differs from the originally filed independent claim 1 in that the non-limiting term "upper" has been deleted. Further, the "upper" and "lower" features are now introduced in new claim 101. New dependent

claims 93-100 are roughly based on the features of original dependent claims 2-20. New Claim 101 is roughly based on original claim 31. New independent claim 102 is directed to a coil system roughly based on original claim 44. Lastly, new dependent claims 103-107 are partially based on original dependent claims 45-49 and dependent claims 6 and 10.
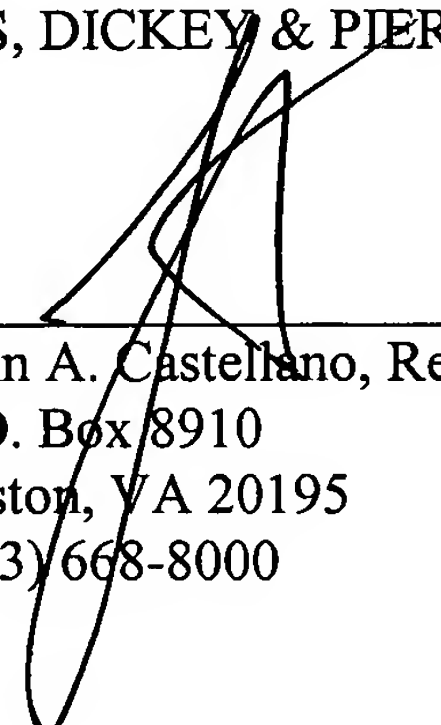
For all of the above-stated reasons, reconsideration and withdrawal of the outstanding restriction/election requirement and favorable allowance of all claims in the instant application are earnestly solicited.

If necessary, the Commissioner is hereby authorized in this, concurrent, and future replies to charge payment or credit any overpayment to Deposit Account No. 08-0750 for any additional fees required under 37 C.F.R. §§ 1.16 or 1.17; particularly, extension of time fees.

Respectfully submitted,

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By_____

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